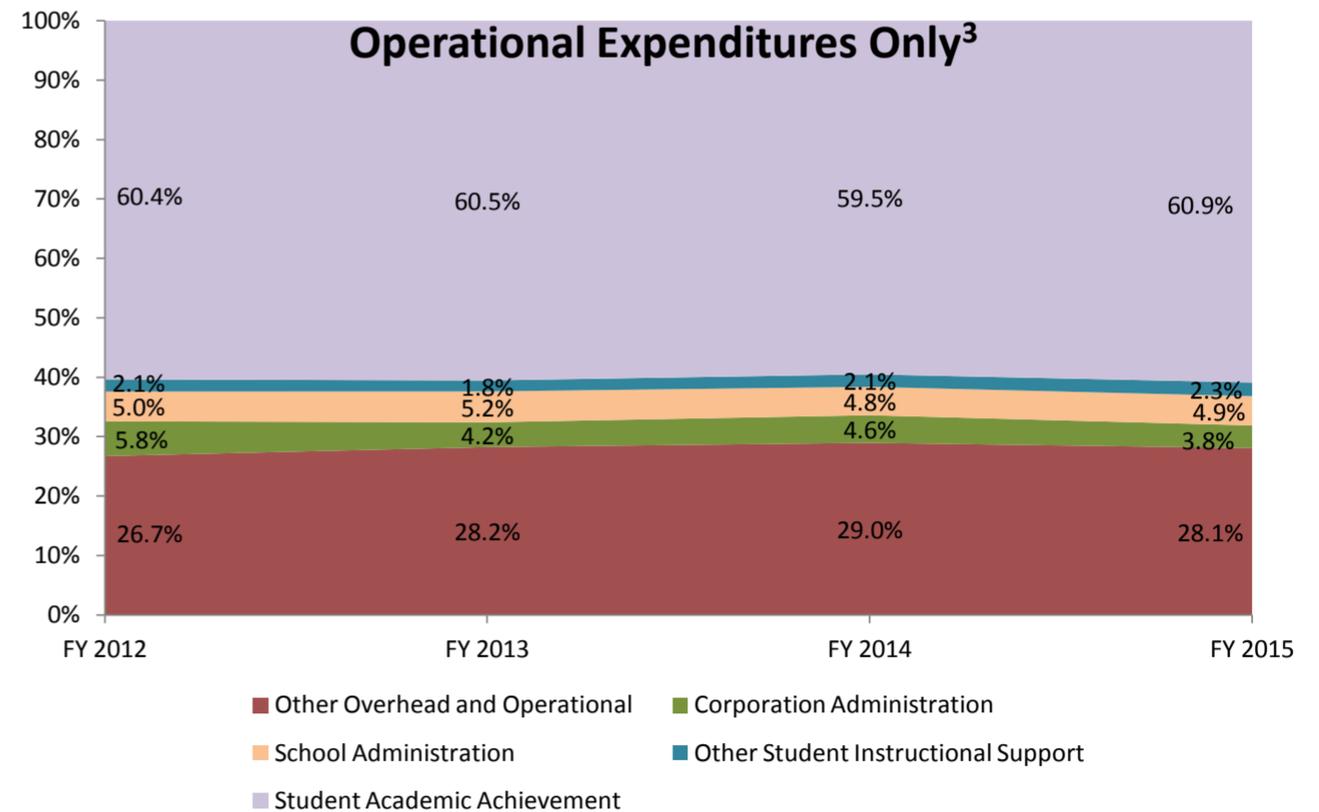
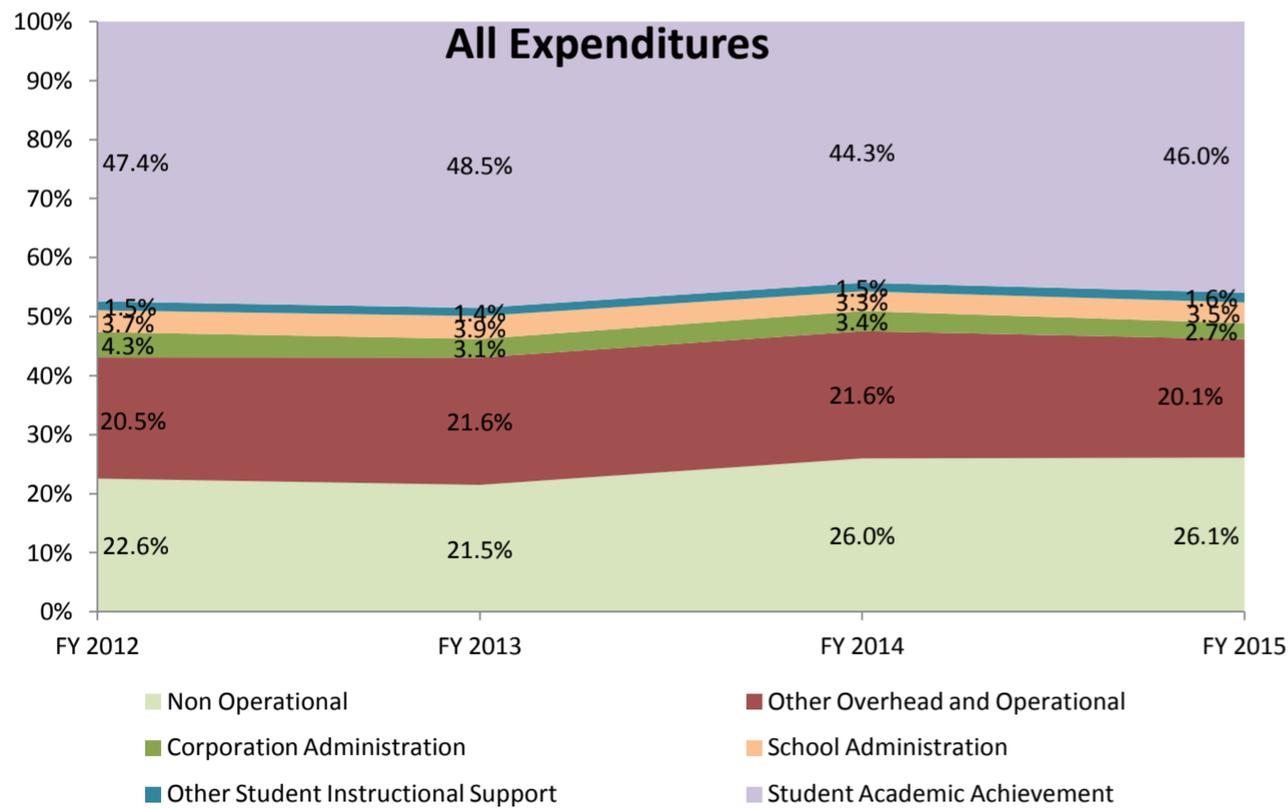


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Porter Township School Corp (6520)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,552,339	44.6%	\$7,284,317	42.5%	\$7,255,461	47.4%	\$7,200,457	48.5%	\$7,207,594	44.3%	\$7,026,470	46.0%
Student Instructional Support	\$1,020,146	6.9%	\$956,232	5.6%	\$793,492	5.2%	\$779,949	5.3%	\$781,043	4.8%	\$787,237	5.1%
<b>Total</b>	<b>\$7,572,485</b>	<b>51.6%</b>	<b>\$8,240,549</b>	<b>48.1%</b>	<b>\$8,048,954</b>	<b>52.6%</b>	<b>\$7,980,406</b>	<b>53.8%</b>	<b>\$7,988,636</b>	<b>49.0%</b>	<b>\$7,813,707</b>	<b>51.1%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,453,790	23.5%	\$4,411,374	25.7%	\$3,801,404	24.8%	\$3,667,527	24.7%	\$4,067,798	25.0%	\$3,482,471	22.8%
Non Operational	\$3,656,215	24.9%	\$4,492,968	26.2%	\$3,452,046	22.6%	\$3,188,712	21.5%	\$4,230,509	26.0%	\$3,992,978	26.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$7,110,005</b>	<b>48.4%</b>	<b>\$8,904,342</b>	<b>51.9%</b>	<b>\$7,253,450</b>	<b>47.4%</b>	<b>\$6,856,239</b>	<b>46.2%</b>	<b>\$8,298,307</b>	<b>51.0%</b>	<b>\$7,475,449</b>	<b>48.9%</b>

<b>Grand Total</b>	<b>\$14,682,490</b>	<b>\$17,144,891</b>	<b>\$15,302,404</b>	<b>\$14,836,645</b>	<b>\$16,286,943</b>	<b>\$15,289,156</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Porter Township School Corp (6520)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$155,285	\$348,439	\$306,336	NA	97.3%	-12.1%
11100	Regular Programs	Elementary	\$1,708,949	\$2,427,162	\$1,922,911	\$2,029,179	18.7%	-16.4%	5.5%
11200	Regular Programs	Middle/Junior High	\$914,457	\$1,363,207	\$1,241,822	\$1,186,545	29.8%	-13.0%	-4.5%
11300	Regular Programs	High School	\$1,211,389	\$1,893,824	\$1,911,231	\$1,823,607	50.5%	-3.7%	-4.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$45,158	\$11,372	\$21,499	NA	-52.4%	89.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$17,320	\$0	\$31,685	NA	82.9%	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$49,066	\$0	\$0	\$0	NA	NA	NA
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$0	\$57,690	\$114,635	\$173,171	NA	200.2%	51.1%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$0	\$12,790	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$0	\$0	\$18,677	\$21,986	NA	NA	17.7%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$35,174	\$8,745	\$9,688	NA	-72.5%	10.8%
12810	Special Programs	Special Education Preschool	\$31,372	\$42,625	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$3,040	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$3,232	\$5,600	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$5,133	\$5,493	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$7,937	\$17,225	\$0	\$1,800	-77.3%	-89.5%	NA
16100	Remediation	Remediation Testing	\$37,950	\$144	\$0	\$1,407	-96.3%	880.7%	NA
16200	Remediation	Preventive Remediation	\$27,108	\$17,489	\$4,953	\$5,298	-80.5%	-69.7%	7.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$102,806	\$127,018	\$134,233	\$121,123	17.8%	-4.6%	-9.8%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$269,303	\$366,985	\$617,994	\$509,493	89.2%	38.8%	-17.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$3,131	\$3,630	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$9,516	\$95,406	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$25,319	\$36,375	\$50,042	\$22,352	-11.7%	-38.6%	-55.3%
22220	Instruction	Library/Media Services - School Library	\$183,839	\$162,107	\$90,936	\$90,796	-50.6%	-44.0%	-0.2%
22230	Instruction	Library/Media Services - Audiovisual	\$2,810	\$1,592	\$0	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$219,520	\$99,044	\$233,234	\$196,145	-10.6%	98.0%	-15.9%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$93,229	\$0	\$12,529	NA	-86.6%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$50,251	\$100,278	\$324,531	\$221,386	340.6%	120.8%	-31.8%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$23,503	\$72,194	NA	NA	207.2%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$193,767	\$1,179	\$2,090	\$1,809	-99.1%	53.4%	-13.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$114,078	\$148,247	\$153,652	NA	34.7%	3.6%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$263,844	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$5,323,737</b>	<b>\$7,284,317</b>	<b>\$7,207,594</b>	<b>\$7,026,470</b>	<b>32.0%</b>	<b>-3.5%</b>	<b>-2.5%</b>
<b>Student Instructional Support</b>									
21210	Students	Guidance Services - Service Area Direction	\$154,355	\$181,577	\$170,258	\$183,090	18.6%	0.8%	7.5%
21340	Students	Health Services - Nurse Services	\$78,999	\$81,757	\$67,491	\$67,611	-14.4%	-17.3%	0.2%
24100	School Administration	Office of The Principal	\$562,085	\$684,257	\$537,756	\$532,836	-5.2%	-22.1%	-0.9%
24900	School Administration	Other Support Services - School Admin.	\$0	\$8,640	\$5,537	\$3,700	NA	-57.2%	-33.2%
<b>Student Instructional Support Total</b>			<b>\$795,438</b>	<b>\$956,232</b>	<b>\$781,043</b>	<b>\$787,237</b>	<b>-1.0%</b>	<b>-17.7%</b>	<b>0.8%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$18,442	\$8,000	\$8,000	-20.0%	-56.6%	0.0%
23150	General Administration	Board of Education - Legal Services	\$28,070	\$67,113	\$40,781	\$22,334	-20.4%	-66.7%	-45.2%
23160	General Administration	Board of Education - Promotion Expenses	\$3,077	\$1,443	\$32	\$548	-82.2%	-62.0%	1607.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$17,927	\$19,803	\$8,406	\$7,344	-59.0%	-62.9%	-12.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$149,776	\$776,297	\$333,697	\$244,728	63.4%	-68.5%	-26.7%
23220	General Administration	Executive Administration - Community Relations	\$9,637	\$15,649	\$4,532	\$104	-98.9%	-99.3%	-97.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,600	\$643	\$354	\$2,804	7.8%	335.9%	691.9%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$112,422	\$126,789	\$119,760	\$116,325	3.5%	-8.3%	-2.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,197	\$5	\$11,600	\$9,173	666.2%	176307.9%	-20.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$326	\$627	\$1,066	NA	226.5%	69.9%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Porter Township School Corp (6520)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25199 Central Services Fiscal Services - Other - Other	\$0	\$3,953	\$848	\$725	NA	-81.7%	-14.5%
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$24,101	\$0	NA	NA	NA
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$946	\$0	\$950	\$295	-68.8%	NA	-69.0%
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$33,495	\$42,165	\$21,000	\$21,000	-37.3%	-50.2%	0.0%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,095,414	\$1,358,788	\$1,105,692	\$1,039,158	-5.1%	-23.5%	-6.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$8,052	\$5,204	\$0	\$0	NA	NA	NA
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$226,330	\$220,927	\$52,082	\$28,140	-87.6%	-87.3%	-46.0%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,050	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$5,950	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$2,547	\$1,574	\$16,312	\$22,831	796.5%	1350.5%	40.0%
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$0	\$72,010	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$90,083	\$127,838	\$168,884	\$163,577	81.6%	28.0%	-3.1%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$7,287	\$6,966	NA	NA	-4.4%
27010 Student Transportation Service Area Direction	\$119,707	\$121,377	\$101,792	\$104,128	-13.0%	-14.2%	2.3%
27100 Student Transportation Vehicle Operation	\$67,774	\$56,928	\$45,680	\$47,284	-30.2%	-16.9%	3.5%
27200 Student Transportation Monitoring Services	\$0	\$0	\$14,964	\$15,806	NA	NA	5.6%
27300 Student Transportation Vehicle Servicing and Maintenance	\$89,905	\$47,592	\$134,533	\$81,844	-9.0%	72.0%	-39.2%
27400 Student Transportation Purchase of School Buses	\$100,359	\$0	\$141,171	\$0	NA	NA	NA
27500 Student Transportation Insurance on Buses	\$23,126	\$12,619	\$16,158	\$18,032	-22.0%	42.9%	11.6%
27700 Student Transportation Contracted Transportation Services	\$475,394	\$828,655	\$996,186	\$865,455	82.0%	4.4%	-13.1%
27900 Student Transportation Other Student Transportation Services	\$0	\$15,411	\$15,098	\$15,155	NA	-1.7%	0.4%
31100 Food Services Operations Service Area Direction	\$28,634	\$36,634	\$39,959	\$44,916	56.9%	22.6%	12.4%
31200 Food Services Operations Food Preparation and Dispensing	\$425,437	\$194,666	\$202,629	\$204,646	-51.9%	5.1%	1.0%
31400 Food Services Operations Food Purchases	\$0	\$283,634	\$289,495	\$269,080	NA	-5.1%	-7.1%
31900 Food Services Operations Other Food Services	\$10,550	\$26,900	\$145,191	\$48,998	364.4%	82.2%	-66.3%
<b>Overhead and Operational Total</b>	<b>\$3,141,458</b>	<b>\$4,411,374</b>	<b>\$4,067,798</b>	<b>\$3,482,471</b>	<b>10.9%</b>	<b>-21.1%</b>	<b>-14.4%</b>
<b>Non Operational</b>							
33100 Community Service Operations Direction of Community Services	\$474	\$0	\$0	\$0	NA	NA	NA
33200 Category not Specified Community Recreation	\$12,000	\$7,323	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$199,252	\$201,617	\$145,332	\$140,048	-29.7%	-30.5%	-3.6%
41000 Category not Specified Land Acquisition and Development	\$0	\$190,410	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$991	\$468,838	\$47,271	\$34,737	3405.8%	-92.6%	-26.5%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$351,365	\$612,678	\$193,786	\$270,582	-23.0%	-55.8%	39.6%
45400 Building Acq., Const. and Impr. Sports Facilities	\$21,784	\$53,463	\$14,059	\$29,211	34.1%	-45.4%	107.8%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$390,161	\$400,853	\$387,438	\$317,451	-18.6%	-20.8%	-18.1%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$39,810	\$43,134	NA	NA	8.3%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$48,360	\$86,418	\$24,058	\$49,290	1.9%	-43.0%	104.9%
49000 Category not Specified Other Facilities Acq. and Construction	\$41,847	\$43,279	\$9,460	\$70,636	68.8%	63.2%	646.7%
51100 Principal on Debt Bonds	\$131,500	\$155,000	\$190,000	\$140,000	6.5%	-9.7%	-26.3%
51600 Principal on Debt Other DLGF Approved Debt	\$5,850	\$0	\$29,122	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$128,878	\$109,941	\$68,628	\$56,996	-55.8%	-48.2%	-17.0%
52200 Interest on Debt Temporary Loans	\$28,472	\$55,294	\$11,372	\$10,107	-64.5%	-81.7%	-11.1%
53100 Lease Rental Buildings-Principal	\$1,524,466	\$1,622,640	\$1,885,000	\$2,089,500	37.1%	28.8%	10.8%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$322,653	\$129,258	NA	NA	-59.9%
53200 Lease Rental Equipment-Principal	\$17,734	\$0	\$0	\$0	NA	NA	NA
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$97,281	\$56,966	\$80,807	\$53,872	-44.6%	-5.4%	-33.3%
54150 Advancements and Obligations Veterans' Memorial Fund - Interest	\$0	\$0	\$8,468	\$5,016	NA	NA	-40.8%
54200 Advancements and Obligations Common School Fund - Principal	\$591,576	\$419,879	\$619,327	\$462,588	-21.8%	10.2%	-25.3%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$133,920	\$77,955	NA	NA	-41.8%
59200 Other Debt Services Obligations Bank Fee	\$0	\$4,869	\$12,498	\$10,099	NA	107.4%	-19.2%
60700 Category not Specified Scholarships	\$4,000	\$3,500	\$7,500	\$2,500	-37.5%	-28.6%	-66.7%
<b>Non Operational Total</b>	<b>\$3,595,991</b>	<b>\$4,492,968</b>	<b>\$4,230,509</b>	<b>\$3,992,978</b>	<b>11.0%</b>	<b>-11.1%</b>	<b>-5.6%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Porter Township School Corp (6520)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Prorated by Fund</b>									
26492 NA	Social Security - Academic Achievement	\$297,101	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$56,814	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$88,634	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$15,417	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Academic Achievement	\$36,879	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Instructional Support	\$8,151	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Overhead and Operational	\$18,703	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Non Operational	\$1,999	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$746,307	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$147,052	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$182,457	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$39,409	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$75	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$14	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Overhead and Operational	\$14	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Non Operational	\$4	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$148,240	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$12,677	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$22,524	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Non Operational	\$3,395	\$0	\$0	\$0	NA	NA	NA	
<b>Prorated by Fund Total</b>		<b>\$1,825,865</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	